



*Siskiyou County*  
**Department of General Services**  
PO Box 1127  
Yreka, California 96097  
Phone: (530) 842-8250 Fax: (530) 842-8288

Randy Akana  
Director

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Courthouse & Grounds

July 22, 2009

Civil Grand Jury  
PO Box 488  
Yreka, CA 96097

Grand Jury Foreperson,

I am responding to you regarding the Grand Jury Resource Library letter. In the letter, under findings F1 it states that Public Works (now two separate Departments, "Public Works and General Services") does not have their own Procedures and Policy manual. Instead, they use the County Procedures and Policy manual. That is correct; the Department of General Services actually uses the following Siskiyou County Procedural/Policies manual/s:

- Employer-Employee Relations Policy
- Electronic Communication Usage Policy
- Cash Handling Policy
- Travel Policy
- Credit Card Policy
- Personnel Policies
- Employee MOU/Contracts
- County Code
- Injury & Illness Prevention Program
- DOT program
- Guidelines for Submitting Personnel Items

Currently the department does not have a need to create additional manuals nor supplements to the said manuals. We find the current County manuals satisfactory for our operational needs.

If you have any questions or comments, please feel free to contact me directly at (530) 842-8259.

Sincerely,

A handwritten signature in black ink that reads "Randy Akana".

Randy Akana  
Director  
Department of General Services  
County of Siskiyou  
Office phone (530) 842-8259  
Fax (530) 842-8288

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JUL 27 2009  
SUPERIOR COURT



## COUNTY OF SISKIYOU

311 Fourth Street, Room 104  
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Phone (530) 842-8340  
Toll Free (888) 854-2000 ext 8340  
[www.co.siskiyou.ca.us/ttax/index.htm](http://www.co.siskiyou.ca.us/ttax/index.htm)

**Wayne Hammar**  
Treasurer – Tax Collector

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AUG 28 2009

SUPERIOR COURT

August 24, 2009

Siskiyou County Civil Grand Jury  
Attn: Larry Friedman, Grand Jury Foreman

### RE: Response to Grand Jury Request from Treasurer-Tax Collector

On September 4, 2008, I received a request from the Grand Jury to provide a list of employees, their current positions, and a copy of our departmental "Procedures and Policy Manual" (Exhibit 1). On September 24, 2008, I provided the Grand Jury with the employee listing, including their current positions, and explained that we do have very detailed technical process manuals for the tasks that are performed in our office, but that we rely on the Siskiyou County Personnel Policies, Employee MOU's, and the Siskiyou County Emergency Response Manual to govern the policies and procedures in the office (Exhibit 2).

On June 30, 2009, I was surprised to receive a request for a response to the Grand Jury's finding that I had not provided a Procedures and Policies manual for our office as I was of the belief that I had provided sufficient information for the request. Based on the original request I received on September 2, 2008, it was my understanding that the Grand Jury was interested in internal policies dealing with logistical procedures such as vacation and sick leave policies, employee grievances/disciplinary actions/terminations, employee injuries, emergency situations, etc. that are covered by the County's Personnel Policies, Employee MOU's, and the Emergency Response Manual so again I truly believed that I had sufficiently answered the Grand Jury's request.

In addition, the internal procedures manuals I referenced are exactly what the title infers, they are technical process manuals that explain the technical steps needed to internally process the different taxes we collect using the business equipment and software we provide to the employees in the office. **These desk manuals would be of no use to the Grand Jury because they don't explain or reference the legal authority given to us by California Government Code and the California Revenue & Taxation Code to perform our job, nor do they outline the legal steps we can take to enforce the collection of taxes.** A good example of this would be the legal steps that we take to seize bank accounts and equipment, or selling a taxpayers home for non-payment of unsecured or secured property taxes. These are the types of processes that we could be challenged on by the public because of their lack of understanding of the authority given to us by the law, but these are not the types of processes contained in the internal technical desk manuals.

It was not until I received the request for response to findings document on June 30<sup>th</sup> that I realized what exactly the Grand Jury was looking for. After reading this document, it became apparent to me that the Grand Jury was looking for a reference document to be used to verify the validity of a complaint in the event that one was lodged against our office (Exhibit 3). As I mentioned above, our technical desk manuals would be of no use for this purpose, but there is a Tax Collectors Reference manual provided to us by the State Controller's Office that not only explains the majority of the processes we can legally do to enforce the collection of taxes, but also references the hundreds of

laws that give us the authority to do so. The problem is that this manual is no longer available in a hardcopy format and is almost 2,700 pages long, so I do not feel it is cost effective to provide you with a printed version for your library. However, I have included an electronic copy on CD Rom for your review and reference. In addition, I am providing you with a copy of the Board of Supervisors approved Siskiyou County Investment Policy which is the guide we use for investment decisions and cash flow analysis on the Treasury side of the operation.

If you have any questions or do not believe that I have provided you with the information you feel you need, please call me at (530) 842-8342. I would be more than happy to meet with you to resolve any issues that you feel are still outstanding.

Sincerely,

A handwritten signature in cursive script that reads "Wayne Hammar". The signature is fluid and stylized, with the first name "Wayne" and last name "Hammar" clearly legible.

Wayne Hammar  
Treasurer-Tax Collector